

**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TENNESSEE  
WESTERN DIVISION**

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<b>KISHORE ARCOT, Individually and as</b>	)	
<b>Trustee of the MEMPHIS</b>	)	
<b>CARDIOLOGY, PLC PROFIT</b>	)	
<b>SHARING PENSION PLAN and THE</b>	)	
<b>MEMPHIS CARDIOLOGY, PLC</b>	)	<b>Case No. 2:22-cv-02135-JTF-cgc</b>
<b>DEFINED BENEFIT PLAN; MEMPHIS</b>	)	
<b>CARDIOLOGY, PLC; MEMPHIS</b>	)	
<b>CARDIOLOGY, PLC PROFIT</b>	)	
<b>SHARING PENSION PLAN; and</b>	)	
<b>MEMPHIS CARDIOLOGY, PLC</b>	)	
<b>DEFINED BENEFIT PLAN,</b>	)	
	)	
<b>Plaintiffs,</b>	)	
	)	
<b>v.</b>	)	
	)	
<b>RAMESH SARVA, and RAMESH</b>	)	
<b>SARVA, CPA, P.C.,</b>	)	
	)	
<b>Defendants.</b>	)	

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**ORDER GRANTING MOTION FOR ATTORNEYS' FEES AND COSTS**

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Before the Court is Plaintiff Kishore Arcot's Motion for Attorneys' Fees, filed on June 1, 2023. (ECF No. 17.) Arcot previously moved for Entry of Default by the Clerk on June 7, 2022, (ECF No. 11), which was granted on June 8, 2022, (ECF No. 12.) However, the case pended for over a year without action until the Court entered an Order to Show Cause on April 18, 2023, asking the parties to show cause why the case should not be dismissed for lack of prosecution. (ECF No. 13.) Arcot responded with a Motion for Default Judgment on April 27, 2023. (ECF No. 15.) This motion was granted by the Court on May 19, 2023. (ECF No. 17.) In the Court's order granting default judgment, the Court determined that the judgment amount would consist of

\$4,835,131.68 in compensatory damages, and encouraged the Plaintiffs to file documentation to support a reward of attorneys' fees incurred in litigating this case and an underlying IRS action this case is based upon. Arcot then filed the present motion with supporting documentation.

In the motion, Arcot seeks \$52,876.95 of fees, costs and expenses, itemized as \$52,335.00 in attorneys' fees and \$541.95 in costs and expenses. (ECF No. 17, 2.) This amount is supported by a declaration from Larry Montgomery, a Memphis-based commercial litigator who represents Arcot, along with complete billing records from Glankler Brown's timekeeping system. A further declaration from a separate Memphis-based commercial litigator, Robert McLean, supports that the hourly rates charged were reasonable and within the range of expected charges by similar attorneys in the area.

Upon review of the materials and motion, and for good cause shown, the Court **GRANTS** Arcot's motion. Arcot is entitled to \$52,876.95 of fees, costs, and expenses for litigating the present and underlying IRS action in this matter. A final judgment will be entered accordingly.

**IT IS SO ORDERED** this 22nd day of June, 2023.

s/John T. Fowlkes, Jr.  
JOHN T. FOWLKES, JR.  
UNITED STATES DISTRICT JUDGE